

Appendix #19

Tax Advisory Board Bios

Tax Advisor Bios

Gary Cornia

Gary C. Cornia is a professor in the Marriott School of Management at Brigham Young University. He is the immediate past president of the National Tax Association and is a former member of the Utah State Tax Commission. He has been involved in tax studies in a variety of states and countries around the world, including South America, Europe and Asia.

Pam Hendrickson

Pam Hendrickson was appointed Chair of the Utah State Tax Commission by Gov. Michael Leavitt in January of 2000 and re-appointed in July of 2001. She has served on the commission since July 1997 and served as Sevier County assessor for 14 years prior to her appointment. She is currently serving on the Board of Trustees for the Federation of Tax Administrators.

Bruce Johnson

Bruce Johnson was appointed to serve as a commissioner of the Utah State Tax Commission by Gov. Michael Leavitt in October of 1998. Prior to his appointment, he was a partner in the law firm of Holme Roberts & Owen LLP, where he litigated state and local tax disputes and advised clients on state and local tax issues, tax exemption issues and other issues relating to tax exempt municipal financing. Before joining Holme Roberts, he was a trial attorney for the Tax Division of the U.S. Department of Justice. Bruce graduated from the University of Utah with a degree in accounting and is a Certified Public Accountant. He received his law degree from Brigham Young University.

Leo Memmott

After graduating from Utah State University, Leo Memmott worked for CPA firms in Colorado. He became a legislative auditor for the Utah Legislature from 1966 to 1970. He became the Legislative Fiscal Analyst in 1970 and retired from that office in 1998. He was appointed Deputy State Olympic Officer in 2000 and became Deputy for Policy for Gov. Olene S. Walker in November 2003.

Ray Nelson

Ray Nelson is a professor in the Marriott School of Management at Brigham Young University. He has conducted a variety of research on economic decision-making, forecasting and resource allocation. Prior to joining the faculty at BYU, he was on the faculty at the University of California-Davis.

Val Oveson

Prior to serving as the state's Chief Information Officer, Val Oveson was Managing Director of Knowledge Management at Pricewaterhouse Cooper, LLP in Washington, DC. During his time there, he was also the national taxpayer advocate of the Internal Revenue Service. He was chairman of the Utah State Tax Commission and a consultant with KPMG in their government consulting unit. He has served two terms as Utah's lieutenant governor and one term as state auditor. He is an accounting graduate of Brigham Young University and is a licensed Certified Public Accountant in Utah.

Keith Prescott

From 1990 to 1995, Keith Prescott chaired the Corporate Tax Force of the Governor's Tax Review Commission charged with completely re-writing the state corporate tax laws. He is currently chairman of the Governor's Tax Review Commission, which advises the governor and Legislature on state income tax issues. He is a past member of the Board of Advisors for the Weber State University School of Accountancy and is currently a member of the Advisory Council for the Brigham Young University School of Accountancy and Information Systems.

Lynne Ward

After graduating from the University of Utah in 1980 with a degree in accounting, Lynne Ward worked in the State Auditor's Office. In 1984, she became a financial reports accountant for the state's Division of Finance, becoming the assistant director for the division in 1987. In 1993, she moved on to direct the Governor's Office of Planning and Budget. She is now the Deputy Chief of Staff for Gov. Olene S. Walker. Ms. Ward is a Certified Public Accountant in Utah.